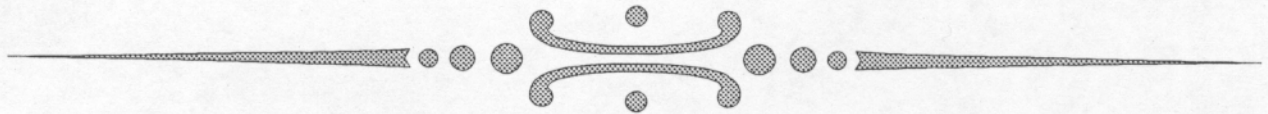


Beaver County Office of Assessment and Tax Claim
Audit Report
For the Period January 1999 through December 1999



Richard W. Towcimak
Beaver County Controller

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RICHARD W. TOWCIMAK
CONTROLLER

Office of Controller

**COURT HOUSE
BEAVER, PENNSYLVANIA 15009
724 / 728-5700**

VINCENT LaVALLE
DEPUTY CONTROLLER

JOHN P. DOHANICH
SOLICITOR

June 12, 2000

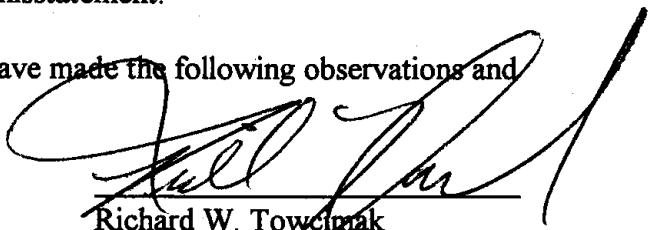
Mr. Michael Kohlman
Chief County Assessor
Office of Assessment and Tax Claim
Beaver County Courthouse
Beaver, PA 15009

Dear Mr. Kohlman:

We have audited the financial records of the Office of Assessment and Tax Claim in the county of Beaver of the state of Pennsylvania for the period January 1, 1999 through December 31, 1999. Based upon these audits we have issued our report thereon dated June 12, 2000.

We conducted our audits in accordance with generally accepted governmental auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Based upon our review of the financial records, we have made the following observations and recommendations as detailed in this report.



Richard W. Towcimak
Beaver County Controller

AUDIT SCOPE:

The scope of this audit encompasses the period from January 1, 1999 to December 31, 1999.

AUDIT OBJECTIVES:

Through the completion of internal control questionnaires, control tests, substantive tests, and observation, the following audit objectives were accomplished for this audit:

- Prepare a financial statement for the year reviewed
- Evaluate controls over the checking accounts and change fund
- Ensure that funds are deposited on the same day received
- Ensure that funds received are disbursed to the proper payees
- Ensure that funds held in escrow are adequate
- Ensure that funds receipted are applied to the proper parcel
- Ensure that costs and taxes are properly calculated
- Ensure that proper documentation is maintained in the property files
- Evaluate the controls over cash
- Evaluate controls over general office procedures
- Ensure that assessments were performed with uniformity and in a timely manner
- Ensure that procedures were in compliance with applicable laws and regulations

**Beaver County Tax Claim
Statement of Revenue and Expenditures
Period Ending December 31, 1999**

Balance 12/31/98 \$ 1,370,252.55

Income:

Delinquent Tax Receipts	\$	7,964,711.78
Upset Sale Proceeds		288,408.70
Judicial Sale Proceeds		79,538.42
Interest		70,910.06
Repository Sale Proceeds		12,183.92
Refund		3,851.11
Private Bid Proceeds		<u>2,452.40</u>

8,422,056.39

Disbursements:

Quarterly - 4851	\$	5,715,213.21
County - 4857		2,565,382.82
Refund - 4856		<u>3,634.35</u>

Transfer to County from General Account 8,284,230.38

Upset - 4852	\$	265,508.82
County - 4857		75,195.22
Judicial - 4853		68,530.56
Private - 4855		<u>965.48</u>

Transfer to County from Overbid Account 410,200.08

(8,694,430.46)

Adjustments:

Misc Bank Errors:

12/23/99 Double Deposit		7,295.10
Incorrect Analysis Fee		(10.00)
Incorrect NSF charge		(185.00)

3/9/99 Check charge (20.50)

7,079.60

Balance 12/31/99 \$ 1,104,958.08

THE OFFICE OF TAX CLAIM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD JANUARY 1, 1999 THROUGH DECEMBER 31, 1999

Note 1: Summary of Significant Accounting Policies - For the purpose of this audit Tax Claim reports on the cash basis of accounting. Under the cash basis of accounting revenues are recognized when received and expenses recognized when the disbursement is made.

Note 2: Delinquent Tax Receipts - It is the duty of the Tax Claim Bureau to collect all property taxes which have been filed by the county and other local taxing authorities as delinquent. These receipts are deposited into the Tax Claim checking account at Sky Bank. Disbursements are made quarterly to the various municipalities and to the county pursuant to the Pennsylvania Real Estate Tax Sale Law, 72 P.S. Section 5860.205.

Note 3: Upset Sale Proceeds - If by July 1 of the second year, a claim has not been settled, the property will be scheduled for Upset Sale. The Upset Sale is a public auction style sale at which no bid is accepted for less than the total of all taxes, municipal claims, costs and interest. The Upset Sale money collected is deposited into the Overbid checking account and then disbursed to the appropriate taxing districts and lien holders pursuant to the Pennsylvania Real Estate Tax Sale Law, 72 P.S. Section 5860.205.

Note 4: Judicial Sale Proceeds - If the upset price was not bid at the public sale, before twelve months has elapsed, the bureau will petition the Court of Common Pleas to sell the property in a Judicial Sale. The Court can order that the property be sold free and clear of all liens in the Judicial Sale. The proceeds from the sale are deposited into the Overbid checking account and then distributed to the appropriate taxing districts and lien holders pursuant to the Pennsylvania Real Estate Tax Sale Law, 72 P.S. Section 5860.612 and 5860.612.1.

Note 5: Repository Sale Proceeds - If a property remains unsold after the Judicial Sale it can be placed in a "repository for unsold properties". Any reasonable offer to purchase these properties is to be accepted. Proceeds from the sale are distributed pursuant to the Pennsylvania Real Estate Tax Sale Law, 72 P.S. Section 5860.205.

Note 6: Private Bid Proceeds - At any time after a property is exposed to a public sale but the upset price is not bid, the property can be sold at a Private Sale. Option money to bind the private sale can be accepted by the bureau. These proceeds are deposited to the Overbid checking account and distributed to the appropriate taxing districts and lien holders.

Note 7: Interest - Interest earned on money held by the bureau prior to distribution is transferred to the county for administrative costs per Pennsylvania Real Estate Tax Sale Law, 72 P.S. Section 5860.205(c).

Note 8: Refunds - Occasionally a payment will be received through the mail which is for more than the total balance due. Refund checks are prepared and disbursed monthly to return these excess funds.



RICHARD W. TOWCIMAK
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June 12, 2000

Mr. Michael Kohlman
Chief County Assessor
Office of Assessment and Tax Claim
Beaver County Courthouse
Beaver, PA 15009

Report on Internal Control Structure

We have audited the accompanying statement of account of the Office of Assessment and Tax Claim, Beaver County, Pennsylvania, for the period January 1, 1999 to December 31, 1999, and have issued our report thereon dated June 12, 2000.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the Office of Assessment and Tax Claim, Beaver County, Pennsylvania, for the period January 1, 1999 to December 31, 1999, we considered the office's internal control structure to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and the office's compliance with applicable regulations and not to provide assurance on the internal control structure.

The management of the Office of Assessment and Tax Claim is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control.

structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the financial statements in accordance with prescribed policies. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, future reliance on any evaluation of the structure, past or current, is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures into the following categories:

- Cash Receipts
- Cash Disbursements
- Cash Balances
- Reporting
- Compliance

For all the internal control structure categories listed above we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation. Additionally, we assessed control risk for all the internal control structure categories except for compliance. Compliance with applicable laws and regulations was considered when assessing control risk for the other internal control structure categories.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the county office's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce, to a relatively low level, the risk that material errors or irregularities affecting the financial statements being audited may occur and not be timely detected by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. We noted the following reportable conditions:

Tax Claim:

- Inadequate accountability for the money being held in the Overbid account
- Unverified deposit procedures
- Need for improved control over Upset and Judicial Sale receipting procedures

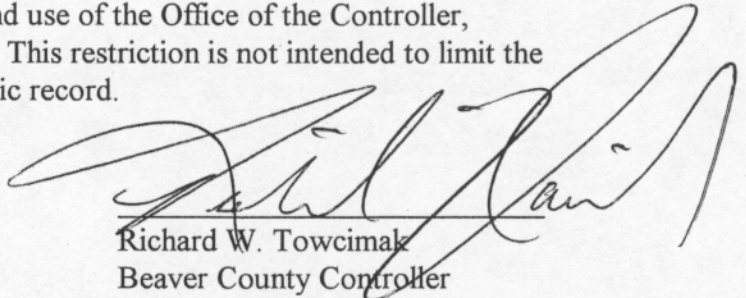
- Lack of control over manual receipts
- No bank validation on detail deposit slips
- Need for improved control of unissued check stock

Assessment:

- Clerical errors in catastrophic loss calculations
- No documentation of the Board Certification of the 2000 Assessment Roll
- No documentation of authorization for changes to the Additions and Revisions Lists
- Building permits were not controlled by entry onto the computer system immediately upon receipt
- The method and procedures employed for the county "sweep" were not sufficiently defined or documented
- Summary reports were not verified to assure accuracy

For further elaboration on these weaknesses, refer to the "Observations and Recommendations" section of this audit report.

This report is intended solely for the information and use of the Office of the Controller, management, and others within the administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Richard W. Towcimak
Beaver County Controller

OBSERVATIONS AND RECOMMENDATIONS

Observation 1: Inadequate accountability for the money being held in the Tax Claim Overbid Account

For the overbid account, funds received may remain in the account for the following reasons:

- 1) Processing time lags between receipt and disbursement of property sale proceeds.
- 2) The interest earned on the account is disbursed only once a year.
- 3) Hand money is accepted for private sales and sales from the repository.
- 4) Amounts in excess of costs and taxes are paid for a property (overbid). These funds are held for three years and if unclaimed, after that time, are distributed pro rata to the taxing municipalities per 72 PS § 5860.205(f).
- 5) Exceptions are filed on the sale and the funds are held pending a court decision.

A report is maintained, for the overbid account, titled "Money Being Held in Sale Account: 60016768" and is referred to as the "205(f)" report. For nine Upset Tax Sale receipts processed in 1999, a total \$45,204.58 was under reported on the "Money Being Held in the Sale Account" report.

The total reported on the check register and in the overbid bank account was found to be \$16,115.96 short of the funds needed to cover all amounts listed in the "205(f)" report plus the undisbursed interest and repository sale money.

The report of "Money Being Held in the Sale Account" was not being reconciled to the check register or actual bank balance.

Recommendation:

The \$45,204.58 in under reported receipts should be corrected to accurately represent the undisbursed funds for the period of review.

The individual amounts listed on the "Money Being Held in the Sale Account" report should be thoroughly researched and adjusted to assure that they reflect the actual cash requirements.

Receipts and disbursements from the Overbid Bank Account should be thoroughly reviewed to determine the source of the \$16,115.96 fund shortage.

Each month, the "Money Being Held in the Sale Account: 60016768" report should be reconciled to the check register and bank account statement to assure that adequate funds exist to cover future disbursement requirements.

Observation 2:**Unverified Deposit Procedures**

A practice had developed whereby Tax Claim personnel would place their bank deposit in a locked banking bag and carry it, along with a transmittal form, to the Treasurers Office. Treasury personnel would issue a receipt for the amount indicated on the transmittal without verification. The bank deposit would be made later in the day and treasury personnel would return the bank's receipt to Tax Claim for confirmation of the amount deposited. This practice of surrendering physical custody of cash and cash items without relinquishing responsibility for their valuation creates a potential for unresolvable discrepancies.

Recommendation:

When physical custody of cash and cash items is transferred, the amount should be verified by the individual assuming it's control in the presence of the individual relinquishing control.

Observations 3:**Need for Improved Control Over Upset and Judicial Sale Receipting Procedures**

In 1999 a total \$288,408.70 was deposited for the sale of 80 properties at the September 13th Upset Sale, and \$79,538.42 was deposited for the sale of 29 properties at the July 12th Judicial Sale. Terms for these sales stated that only cash, certified checks or a check drawn from an attorney's escrow account were accepted for payment. Some purchasers, not wishing to carry large amounts of cash, anticipated an approximate total amount that they wished to spend and brought one cashiers check to pay for several parcels. Other purchasers brought several smaller denomination certified checks presenting additional checks throughout the sale as needed for the payment of parcel purchases. Because of this, an informal procedure developed whereby county personnel accounted for application of, and draw-downs against, numerous checks and supplemental cash. This process was accomplished by tracking the excess funds on post-it notes and by making notations on the various sale receipts to indicate a payment check number and/or cash amount. Several receipts, as a result, referenced a single check number. Some receipts referenced two check numbers (portions from each check), and some receipts referenced both checks and cash. After the sales, any balances remaining from checks received were processed at a later date and the excess was refunded with a check drawn against a Beaver County bank account. From the September 13, 1999 Upset Sale, three refunds totaling \$13,396.15 were processed as a result of this procedure. From the July 12, 1999 Judicial Sale one refund totaling \$1,429.67 was processed. To verify these refunds, payments remitted from five individuals for the combined sale of thirty parcels to seven purchasers were reviewed. These 30 sales totaled \$144,057.97. Payment was made with a combination of ten checks totaling \$125,140.74 and \$33,743.05 in cash.

One of the four refunds reportedly occurred due to the fact that a duplicate receipt was issued during the sale and was incorrectly applied as a portion of one check. The receipts issued during the sale are not numbered or sequentially controlled. The duplicate void receipt was not found to be on file for audit review.

Additionally, three checks totaling \$95,816.93 were deposited that were drawn against an attorney's trust account for the exact amount of 20 parcel purchases. Tax Claim personnel indicated that in certain instances, a blank check is accepted. The aggregate amount of property purchased is then totaled and entered at the end of the sale.

Recommendation:

Formal procedures and internal controls need to be established for the acceptance of funds during the Upset and Judicial sales. These procedures, at a minimum, should require:

- Sale receipts be pre-numbered and accounted for sequentially.
- All copies of void receipts be clearly marked and retained in the sale files.
- No blank checks be accepted.
- Any funds accepted that are not to be associated with one particular receipt or parcel should only be accepted prior to the sale's onset. For these deposits:
 - A separate pre-sale receipt should be issued.
 - Purchasing entities allowed to draw against the deposited funds should be clearly defined.
 - Control sheets should be prepared prior to the sale for use in accounting for all transactions associated with the pre-sale deposits.

Observations 4: Lack of Control Over Manual Receipts

Discussions with Tax Claim personnel revealed a lack of control over manual receipts used for periods of computer down time. Unnumbered photocopies of receipt forms were unsecured and available for use with no record being maintained of their usage.

Recommendation:

We recommend that a procedure be established for the control of manual receipts. This procedure, at a minimum should require:

- a log be maintained of all issued and unissued manual receipts
- the log and manual receipts be kept in a secured location
- receipts be issued in strict sequential order
- manual receipts be entered onto the computer system as soon as possible

Observation 5: No Bank Validation on Deposit Slips

A duplicate copy of the detail deposit slip showing the amount of cash and non-cash items was not being submitted to the bank for validation. The receipt returned from the bank was used for verification of the total amount deposited but no control was in place to preclude any improper checks from being used as substitutes for prior unrecorded cash receipts.

Recommendation:

A duplicate copy of the deposit slip should be submitted to the bank for validation and should be returned to someone other than the individual who prepared the deposit. The cash and non-cash totals should be compared to the daily receipt totals and explanations of any differences should be documented.

Observation 6: Control of Unissued Check Stock

Review of unissued check stock for the two Tax Claim bank accounts revealed that the checkbooks and check stock were kept unsecured in the Supervisor's non-locking desk drawer.

Recommendation:

Unissued check stock should be secured in a locked cabinet or safe.

Observation 7: Clerical Errors in Catastrophic Loss Calculations

For real estate taxation purposes Pennsylvania law defines a "Catastrophic Loss" as any loss due to mine subsidence, fire, flood or other natural disaster which affects the physical state of real property and which exceeds fifty per centum (50%) of the market value of the real property prior to the loss. A property owner may apply for a tax credit during the county fiscal year in which a catastrophic loss has occurred, or within six months of it's occurrence. It is the duty of the Beaver County Board of Assessment Appeals to authorize a reduction in the assessed valuation of damaged property for the portion of the year in which the catastrophic loss has occurred. This reduced value is used by the taxing authorities to calculate a tax credit which is to be applied to the tax year succeeding the loss. Review of the five catastrophic loss re-evaluations approved in 1999 revealed that three of the five property values were incorrectly calculated to revalue the entire year rather than just the loss portion of the year.

Parcel Number	Calculated Revised Assessed Value	Reported Revised Assessed Value	Calculated Loss for 2000	Reported Loss for 2000	Improperly Reported Differences
05-002-0414.000	\$ 3,350	\$ 1,900	\$ 8,300	\$ 9,750	\$ 1,450
77-122-0153.000	18,700	17,200	4,600	6,100	1,500
57-025-0204.000	<u>41,500</u>	<u>28,250</u>	<u>26,500</u>	<u>39,750</u>	<u>13,250</u>
	\$ <u>63,550</u>	\$ <u>47,350</u>	\$ <u>39,400</u>	\$ <u>55,600</u>	\$ <u>16,200</u>

The result of these calculation errors was a total \$16,200 overstatement of loss in assessed values reported to the applicable taxing authorities for their use in calculating tax credits for the tax year 2000.

Recommendation:

Because of the infrequency of occurrence, policies and procedures for catastrophic loss claims should be thoroughly reviewed prior to processing each incident.

Observation 8: **No documentation was located for the certification of the 2000 Assessment Roll by the Board.**

The following notice requirement was not followed in certifying the 2000 Assessment Roll: 72 P.S. Sec 5453.701 (5) "On or before the fifteenth day of November, the board shall certify to the clerk or secretary of each political subdivision coming within the scope of this act within the county, the value of real property, the value of occupations, and the number of persons subject to personal taxes appearing in the assessment roll and taxable by the respective political subdivisions."

The 2000 Assessment Roll was not certified at the November 15, 1999 meeting. The prior 1999 Assessment Roll was certified in the November 13, 1998 minutes through the following statement, "The Chief County Assessor advised the Board that the total taxable assessment certification as of November 13, 1998 was \$1,883,258,077." These minutes were subsequently approved by the Board.

Recommendation:

Annually, the board must certify the assessment roll to be in compliance with 72 P.S. Sec 5453.701 (5).

Observation 9: **There was no authorization or documentation on file for the Chief County Assessor making changes and over riding parcels on the additions and revisions list.**

Changes made by the Chief County Assessor to the preliminary additions and revisions list were not maintained. The Chief County Assessor and a supervisor review the properties on the monthly additions and revisions list

prior to the list going to the Beaver County Commissioners for approval. The initial list may be altered for various reasons upon instruction from the Chief County Assessor. The changes are then made by Data Entry personnel upon the supervisors' verbal command based on the listing of changes and notes on the preliminary additions and revisions list. The changes requested are discarded. There is no signature of an authorized employee on file to take the responsibility of the change instructions. Additionally, there is no documentation maintained of which parcels on the list were changed or the reasons for the changes.

Recommendation:

Documentation should be maintained of all changes made by the Chief County Assessor to the preliminary additions and revisions list. The documentation should include the reason for the change and the Chief County Assessors' signature authorizing the change.

Observation 10: There was no control to assure that a field check was performed for all parcels associated with building permits received.

Due to a change in processing, building permits were no longer entered onto the computer system upon receipt. Approximately 2,440 building permits for 1999 were received. No control was in place to assure that a field check was performed for all parcels associated with the building permits received.

A total of 23 building permits were selected for testing by randomly selecting: 10 parcels from the 3/15/00 interim list and 13 random parcels from the 1999 building permit box. Three months was the time established by Assessment personnel for building permits to be field checked. After examining the 23 parcels representing 22 different municipalities for the processing and timeliness of assessing new construction and major improvements by the Beaver County Assessment Office, the following was noted:

*1 out of 13 (7.7%) building permits was filed away without being investigated. The computer would not accept the parcel number on the permit, so the permit was filed away and not processed. In this instance, the building permit would never be field checked.

*6 out of 13 (46%) building permits randomly selected were not field checked and had been in the assessment office for an average of 8 months when auditor tested the permit. All 6 permits were in assessment for more than the three month period.

*6 months passed, on average from the time a building permit was clocked in until the field check was performed, 10 out of the 15 parcels (67%) contributing to the 6 month average were not performed within the established three months.

Recommendation:

Data Entry personnel should enter all building permits onto the system upon receipt. Any building permits that are not accepted by the computer due to incorrect building permit information should be given to a supervisor for investigation, the correct information should be obtained, then returned to data entry for entering onto the system. All building permits must be field checked to maintain uniformity. The month the building permit was received and the reason for the building permit should be entered onto the system. A report listing all outstanding building permits should be produced and periodically reviewed by management personnel to assure that properties are assessed in a timely and uniform manner.

Observation 11: The method and procedures employed for the county "sweep" were not sufficiently defined or documented.

In an attempt to field check all parcels and update physical property changes not previously identified, the Assessment Office began a County "Sweep" in November 1998. Upon review of a 17 month performance record of the sweep (November 1998 - April 2000), the following was noted:

- * Assessment Office personnel documented only the initial 8 municipalities chosen at the onset of the "sweep." These 8 out of 54 total municipalities had not remitted building permits or had done so irregularly over a 5 year period. There was no method documented for the completion of field checks for the remaining 46 municipalities.
- * An average of 945 parcels were reviewed each month. At this rate it would take the Assessment Office 7 years and 9 months to review every Beaver County parcel of property, thus, not until July of 2006 would the initial municipalities be scheduled for review once again.

Recommendation:

The process of "sweep" field checking must be unbiased, clearly defined and documented by the Chief County Assessor. Additionally, the "sweep" must continue until all 54 municipalities in the County are field checked in order to maintain mandated uniformity in the assessment process. An attempt should be made to perform "sweep" field checks more timely.

Observation 12:**Summarized assessment values distributed to the public and summarized school district assessment values reported to the State Tax Equalization Board did not match the assessment roll.**

The summary sheets of the Certified Assessment Roll given to the public were not accurate for the 1999 and 2000 Assessed Values. The computer generated reports, given to the public upon request, overstated the assessed value for the veterans status type in Hanover Township by \$26,900 and 2 parcels. The overstatement for the 1999 assessment roll and 2000 assessment roll related to two clean and green parcels which were exonerated in 1998 by the Commonwealth of Pennsylvania "Department of Military and Veterans Affairs."

The "CERTIFICATION OF 2000 COUNTY ASSESSED VALUATION OF TAXABLE REAL PROPERTY ON WHICH TAXES ARE LEVIED" form prepared for the State Tax Equalization Board (S.T.E.B.) by the Chief County Assessor was incorrect, due to a typing error, by the following \$20,000 assessed valuation understatement:

<u>Center Area School District - Potter Township</u>	
County Assessed Valuation per the Assessment Roll	\$24,799,644
Reported Assessed Valuation on the state form	<u>\$24,779,644</u>
Difference (understatement)	<u>\$ 20,000</u>

This error was brought to the Chief Assessors attention on 3/2/00. The form had been prepared but was going into the mail on 3/2/00; therefore, the form was revised to show the correct assessed valuation for Potter Township.

Recommendation:

Assessment Office personnel should verify the accuracy of summary reports to the Certified Assessment Roll values approved in the Board Minutes. All discrepancies should be identified and resolved prior to distributing the reports.

An exit conference was held on June 30, 2000 at the Office of Assessment and Tax Claim for the purpose of discussing the items presented in this report. Those in attendance were:

The Office of Assessment and Tax Claim

Michael Kohlman - Chief County Assessor

Beaver County Controller's Office

Cheryl Spagnola - Auditor

The results of the audit were discussed in there entirety during this conference.

A form has been enclosed with this report to be completed by the Office of Assessment and Tax Claim. This form restates all findings noted in the audit. The Office of Assessment and Tax Claim is requested to complete the corrective action section for each finding. If no corrective action has been taken please state this. Return this form to the Office of the Controller within thirty days of receipt. This form will be incorporated and become part this report. As part of the Office of the Controller's normal reporting procedure, a copy of this report along with your responses will be distributed to the Beaver County Commissioners and the Law Department.